
HOUSE BILL No. 1412

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-17-20.

Synopsis: Property tax budgets of appointed local boards. Requires the proposed property tax levy of all governing bodies that are currently approved by an appointive body to be subject to the review and approval of an appropriate elected fiscal body if the lesser of 250 or 10% of owners of real property within a taxing unit file a petition requesting the review and approval. Removes the exceptions in current law for budgets of appointed school corporations and public libraries and for governing bodies budgeting a tax levy increase of less than 5% of the prior year's levy. Removes a restriction that prevents a fiscal body from reducing the proposed tax levy to an amount that is less than the maximum permissible levy increase under property tax controls.

Effective: Upon passage.

Adams T, Torr

January 11, 2001, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1412

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-17-20 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 20. (a) This section
3 applies

4 (†) to each governing body of a taxing unit that is not comprised
5 of a majority of officials who are elected to serve on the
6 governing body. and

7 (2) if the proposed property tax levy for the taxing unit for the
8 ensuing calendar year is more than five percent (5%) greater than
9 the property tax levy for the taxing unit for the current calendar
10 year.

11 (b) As used in this section, "taxing unit" has the meaning set forth
12 in IC 6-1.1-1-21, except that the term does not include a school
13 corporation or a public library district. A qualified petitioner may file
14 a petition that states that the taxing unit's proposed budget and tax
15 levy should be submitted for review and adoption under this
16 section. The petition must be filed with the governing body before
17 August 1 for the budget and property tax levy proposed for the

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1 following year. Before filing the petition with the governing body,
 2 at least one (1) qualified petitioner must verify each petition under
 3 oath in a manner prescribed by the state board of accounts. If a
 4 petition is filed by the lesser of:

5 (1) two hundred fifty (250) owners of real property within the
 6 taxing unit; or

7 (2) ten percent (10%) of the owners of real property within
 8 the taxing unit;

9 as determined by the county auditor, the appropriate elected fiscal
 10 body (as determined by subsection (c) or (d)) shall review and
 11 adopt the proposed budget and property tax levy.

12 (c) If:

13 (1) the assessed valuation of a taxing unit is entirely contained
 14 within a city or town; or

15 (2) the assessed valuation of a taxing unit is not entirely contained
 16 within a city or town but the taxing unit was originally established
 17 by the city or town;

18 the governing body shall submit its proposed budget and property tax
 19 levy to the city or town fiscal body. The proposed budget and levy shall
 20 be submitted at least fourteen (14) days before the city or town fiscal
 21 body is required to hold budget approval hearings under this chapter.

22 (d) If subsection (c) does not apply, the governing body of the taxing
 23 unit shall submit its proposed budget and property tax levy to the
 24 county fiscal body in the county where the taxing unit has the most
 25 assessed valuation. The proposed budget and levy shall be submitted
 26 at least fourteen (14) days before the county fiscal body is required to
 27 hold budget approval hearings under this chapter.

28 (e) The fiscal body of the city, town, or county (whichever applies)
 29 shall review each budget and proposed tax levy and adopt a final
 30 budget and tax levy for the taxing unit. The fiscal body may reduce or
 31 modify but not increase the proposed budget or tax levy. ~~However, the~~
 32 ~~fiscal body may not reduce the proposed tax levy to an amount that is~~
 33 ~~less than the maximum permissible levy under IC 6-1.1-18.5-3.~~

34 SECTION 2. An emergency is declared for this act.

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